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SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
FINANCIAL REPORT
DECEMBER 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the city and other agency with public officials. The report is available for public inspection at the City Range of Ice at the Legislative Center, 1000 1st Avenue, S.W., at the office of the parish clerk of court.

Release Date 8/14/02

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The Honorable John C. Holloman
and the Board of Commissioners of
the Sixth Ward and Gretna Drainage District
Gretna, Louisiana

We have audited the general purpose financial statements of the Sixth Ward and Gretna Drainage District, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sixth Ward and Gretna Drainage District as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 16, 2004, on our consideration of the District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

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The Honorable Billie G. Falkerson
and the Board of Commissioners of
the Sixth Ward and Gretnley Drainage District

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and individual account group financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Sixth Ward and Gretnley Drainage District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Sixth Ward and Gretnley Drainage District.

Braunauer, Pomeroy, Lewis & Brown, L.L.P.

Gretnley, Louisiana
May 14, 2003

**SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACADEA PARISH POLICE JURY**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2001**

	<u>Governmental Fund Types</u>	
	<u>General Fund</u>	<u>Debt Service Fund</u>
ASSETS AND OTHER DEBITS		
Cash and cash equivalents	\$ 175,917	\$ 187
Certificates of deposit	62,862	28,156
Receivables	158,152	-
Accrued interest receivable	3,000	160
Land, equipment, and buildings	-	-
Amount available in debt service fund	-	-
Total assets and other debits	\$ 499,931	\$ 30,303
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 6,640	\$ -
Other payable	6,188	-
Bonds payable	-	-
Total liabilities	\$ 12,828	\$ -
FUND EQUITY		
Investments in general fixed assets	\$ -	\$ -
Fund balances		
Reserved for debt service	-	-
Unreserved - undesignated	483,388	30,303
Total fund balances	\$ 483,388	\$ 30,303
Total liabilities and fund equity	\$ 496,216	\$ 30,303

See Notes to Financial Statements.

Governmental Fund Types Capital Projects Fund	Account Groups		Totals (Millions and Cents)	
	General	General	2001	2000
	Fund Assets	Long Term Debt		
\$ 999	\$ -	\$ -	\$ 176,480	\$ 171,089
.	.	.	92,210	165,528
.	.	.	298,150	297,709
.	.	.	1,388	1,999
.	181,723	.	181,770	348,884
.	.	.	.	70,880
<u>\$ 999</u>	<u>\$ 181,723</u>	<u>\$ -</u>	<u>\$ 758,610</u>	<u>\$ 955,799</u>
\$.	\$ -	\$ -	\$ 6,647	\$ 2,803
.	.	.	6,899	9,905
.	.	.	.	70,880
<u>\$.</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,546</u>	<u>\$ 83,588</u>
\$.	\$ 181,723	\$ -	\$ 181,770	\$ 348,884
.	.	.	.	70,880
<u>999</u>	<u>-</u>	<u>-</u>	<u>514,586</u>	<u>435,677</u>
<u>\$ 999</u>	<u>\$ 181,723</u>	<u>\$ -</u>	<u>\$ 706,271</u>	<u>\$ 874,141</u>
<u>\$ 999</u>	<u>\$ 181,723</u>	<u>\$ -</u>	<u>\$ 719,817</u>	<u>\$ 955,728</u>

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**SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACADIA PARISH POLICE JURY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2000**

	<u>Governmental Fund Types</u>			<u>Total</u>	
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>(Monetary Only) 2001</u>	<u>2000</u>
Revenues:					
Taxes:					
Ad Valorem Taxes	\$ 230,948	\$ -	\$ -	\$ 230,948	\$ 215,484
Intergovernmental:					
State Revenue Sharing	40,983	-	-	40,983	41,880
Other	5,866	2,132	75	11,059	90,713
Total Revenues	<u>\$ 277,797</u>	<u>\$ 2,132</u>	<u>\$ 75</u>	<u>\$ 279,998</u>	<u>\$ 271,187</u>
Expenditures:					
Current:					
Public works	\$ 181,489	\$ -	\$ -	\$ 181,489	\$ 178,828
Capital outlay	20,000	-	9,413	29,413	-
Debt service:					
Principal retirements	-	70,800	-	70,800	60,000
Interest and fiscal charges	-	2,200	-	2,200	6,420
Total expenditures	<u>\$ 201,489</u>	<u>\$ 73,000</u>	<u>\$ 9,413</u>	<u>\$ 284,187</u>	<u>\$ 278,188</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 66,306</u>	<u>\$ (70,868)</u>	<u>\$ (9,343)</u>	<u>\$ (13,189)</u>	<u>\$ 28,602</u>
Other financing uses:					
Intergovernmental receivable settlement	-	-	-	-	(118,438)
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ 66,306</u>	<u>\$ (70,868)</u>	<u>\$ (9,343)</u>	<u>\$ (13,189)</u>	<u>\$ (79,636)</u>
Fund balances, beginning	<u>403,682</u>	<u>180,274</u>	<u>16,183</u>	<u>599,957</u>	<u>600,200</u>
Fund balances, ending	<u>\$ 469,988</u>	<u>\$ 99,406</u>	<u>\$ 959</u>	<u>\$ 570,453</u>	<u>\$ 520,564</u>

See Notes to Financial Statements.

**SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACADIA PARISH POLICE JURY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - REPORT (PLANS BASED) AND ACTUAL -
ALL DEPARTMENTAL FUND TYPES
Year Ended December 31, 2001**

Revenues Trans:	Current Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Ad valorem	\$ 212,000	\$ 230,848	\$ 18,848
Intergovernmental:			
State Revenue Sharing	40,000	40,561	14,879
Other	3,000	5,665	5,665
Total revenues	<u>\$ 255,000</u>	<u>\$ 277,074</u>	<u>\$ 39,393</u>
Expenditures:			
Current:			
Public works:			
Salaries and taxes	\$ 88,300	\$ 77,231	\$ 7,269
Equipment	25,000	18,848	6,002
Fuel	7,000	5,863	1,137
Utilities	1,800	866	1,184
Office supplies	5,000	2,168	832
Office rent	3,000	3,000	-
Insurance	20,000	23,728	4,293
Chemicals	20,000	20,043	3,000
Per diem	4,500	3,516	1,004
Pension	4,800	4,899	(99)
Audit	4,000	3,000	700
Other	4,000	7,208	(3,208)
Total public works	<u>\$ 204,800</u>	<u>\$ 181,489</u>	<u>\$ 22,511</u>
Capital outlay	<u>\$ 21,800</u>	<u>\$ 21,800</u>	<u>\$ -</u>
Debt service:			
Principal retirements	\$ -	\$ -	\$ -
Interest and fiscal charges	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ 226,600</u>	<u>\$ 203,289</u>	<u>\$ 22,511</u>
Excess (deficiency) of revenues over expenditures (paid forward)	<u>\$ 28,400</u>	<u>\$ 68,586</u>	<u>\$ 30,586</u>

Debt Service Fund				Capital Projects Fund			
Budget	Actual	Variance, Favorable (Unfavorable)		Budget	Actual	Variance, Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,000	1,132	1,132	800	75	(428)		
\$ 1,000	\$ 1,132	\$ 1,132	\$ 800	\$ 75	\$ (428)		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	800	-	800	
\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800		
\$ -	\$ -	\$ -	\$ 8,000	\$ 8,413	\$ (413)		
\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,285	1,285	-	-	-	-	-	-
\$ 11,285	\$ 11,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 11,285	\$ 11,285	\$ -	\$ 8,800	\$ 8,403	\$ 87		
\$ (11,285)	\$ (90,833)	\$ 8,110	\$ (8,000)	\$ (8,443)	\$ (443)		

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACADIA PARISH POLICE RURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
Year Ended December 31, 2020

	Original Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
Excess (Deficiency) of revenues over expenditures (cash forwarded)	\$ 31,880	\$ 68,386	\$ 36,506
Fund balances, beginning	411,082	411,082	-
Fund balances, ending	\$ 442,962	\$ 479,468	\$ 36,506

See Notes to Financial Statements.

Solid Service Fund			Capital Projects Fund		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ (79,000)	\$ (76,877)	\$ 1,123	\$ (75,000)	\$ (75,047)	\$ (47)
<u>108,174</u>	<u>108,274</u>	<u>-</u>	<u>10,001</u>	<u>10,101</u>	<u>-</u>
<u>\$ 29,000</u>	<u>\$ 30,281</u>	<u>\$ 1,133</u>	<u>\$ 1,201</u>	<u>\$ 955</u>	<u>\$ (247)</u>

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT
ACADEA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 38:1461, the drainage district is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The drainage district was created under the authority of Louisiana Revised Statute 38:1461-705 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and over-bowed lands in the district that must be drained and pumped in order to be drained and reclaimed.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. Subsequently, GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

In conformance with GASB Codification Section 2100, the drainage district is a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with sovereign representation. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government agencies provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

A. Fund accounting

The activities of the drainage district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in those individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The following governmental funds are presented in the financial statements:

General Fund

The general fund is the general operating fund of the drainage district. It accounts for all financial resources except those required to be accounted for in other funds.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

Series 1995 Refunding Bonds

This fund is used to accumulate monies for payment of \$476,000 (original principal) of certificates of indebtedness due in various installments. The proceeds of this issue were in return for the outstanding Public Improvement Bonds dated August 1, 1981. The bonds have been fully retired in 2001.

NOTES TO FINANCIAL STATEMENTS

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for acquisition or construction of major capital projects (other than those financed by proprietary funds).

Construction Fund

This fund is used to account for the collection and disbursement of funds for construction projects.

B. General fixed assets and general long-term debt

Fund assets used in governmental fund-type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain or infrastructure are not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term-debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues

All sales taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 14. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fiscal liability is incurred except for principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS

D. Budget process

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as amended by the District in public meeting.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.

Budget amounts shown in this report are as amended by the Board in open meeting.

Expenditures may not legally exceed budgeted appropriations at the fiscal level.

E. Cash, cash equivalents, and investments

For reporting purposes of cash and cash equivalents, the District considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Under state law, the St. Charles Parish Sewerage District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

NOTES TO FINANCIAL STATEMENTS

Cash, cash equivalents, and investments are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. The pledged securities are held in the name of the pledging bank in a controlled bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 2001, with the related federal deposit insurance:

	Cash Balance	FDIC Insurance	Balance Uninsured
Demand deposits	\$ 176,480	\$ 100,000	\$ 76,480
Savings and certificates of deposit	<u>33,350</u>	<u>33,350</u>	<u>-</u>
Total	<u>\$ 209,830</u>	<u>\$ 133,350</u>	<u>\$ 76,480</u>
Securities pledged and held by the custodial bank in bank's name (Category III)			<u>368,337</u>
Excess of FDIC Insurance plus pledged securities over deposits in financial institutions			<u>\$ 232,637</u>

F. Pensions

Employees of the drainage district are covered under the Federal Insurance Contribution Act/social security. The employees and the District contribute equally to the system.

G. Vacation and sick leave

The South Wind and Crowley Drainage Districts does not have a formal policy on vacation and sick leave.

H. Total columns on statements

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a population.

Interfund eliminations have not been made in the aggregation of this data.

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Land	Buildings	Equipment	Total
Balance, December 31, 2000	\$ 1,500	\$ 3,750	\$ 540,150	\$ 545,400
Additions	-	-	38,413	38,413
Reductions	<u>-</u>	<u>-</u>	<u>187,179</u>	<u>187,179</u>
Balance, December 31, 2001	<u>\$ 1,500</u>	<u>\$ 3,750</u>	<u>\$ 391,384</u>	<u>\$ 396,634</u>

NOTES TO FINANCIAL STATEMENTS

Note 3. Changes in General Long-Term Obligations

The following is a summary of the long-term obligations at December 31, 2001:

	Deduct Add
Long-term obligations payable, beginning	\$ 70,000
Reductions	<u>70,000</u>
Long-term obligations payable, ending	\$ —
General obligations bonds are comprised of the following individual issues:	
Series 1991 (refunding bonds, dated September 5, 1991, issue of \$478,000, retired in various annual installments, interest rate 5.2% to 6.3 %, final maturity March 1, 2001)	\$ —

Note 4. Receivables

The following is a summary of receivables at December 31, 2001:

	General Fund
Ad valorem tax	\$ 217,073
State revenue sharing	<u>40,880</u>
	\$ 258,053

Note 5. Per Diem

The board members receive \$85 per diem for attendance at meetings of the board and 76.10¢ per mile for travel expenses. The compensation paid to the board for the year ended December 30, 2001 is as follows:

Terry Lee	\$ 455
Mike Fink	650
Billy Falkenstein	810
Thomas Rarner	780
Wayne Rarner	<u>780</u>
	\$ 3,575



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Robert C. Smith, CPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Billie C. Polkman
and the Board of Commissioners of
the Sixth Ward and Crowley Drainage District
Crowley, Louisiana

We have audited the general purpose financial statements of the Sixth Ward and Crowley Drainage District, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 14, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sixth Ward and Crowley Drainage District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance that required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sixth Ward and Crowley Drainage District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal

To the Honorable Billie C. Pullenon
and the Board of Commissioners of
the Sixth Ward and Gretna Drainage District

control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters according to our criteria relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sixth Ward and Gretna Drainage District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the schedule of findings and questioned costs as item 2001-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a time ly period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we considered the reportable condition described to be a material weakness.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Broussard René Louis & Bégin, L.L.P.

Gretna, Louisiana
May 14, 2001

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2004

We have audited the financial statements of Sixth Ward and Crowley Drainage District as of and for the year ended December 31, 2004, and have issued our report thereon dated May 14, 2005. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2004 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

2004-1 Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☒ Yes ☐ No Reportable Conditions ☒ Yes ☐ No

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

2004-1 Federal Awards

The District does not have any federal awards.

Section II Financial Statement Findings

2005-1 General Administration

Finding: As in previous years, our review of the internal control structure indicated an inadequate segregation of duties.

Cause: An inadequate segregation of duties is due to the limited number of personnel performing the administrative functions.

Suggestion and response: The Sixth Ward and Crowley Drainage District Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

Questioned Costs

\$ 0.00 / \$ 0.00

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS

Year ended December 31, 2001

I Internal Control and Compliance Material to the Financial Statements

2000-1 General Administration

This same finding is included in the current year's schedule of findings and questions runs as 2001-1. The Board has provided as much segregation as possible with resources available.

II Internal Control and Compliance Material to Federal Awards

The prior year did not include any federal awards.

III Management Letter

The prior year's report did not include a management letter.

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN

Year ended December 31, 2004

Section I. Internal Control and Compliance Material to the Financial Statements

2001-2 Sexual Administration

Management has ensured as much segregation as possible based on available resources. However, adequate segregation is not feasible.

Section II. Internal Control and Compliance Material to Federal Awards

There were no federal awards for the year ended December 31, 2004.

Section III. Management Letter

There was no management letter for the year ended December 31, 2004.

Responsible party: **William C. Fellersen, President**